

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending

June 30, ~~2007~~

2008

☒ BUDGET 53A-19-101

8/8/2007

Date of Hearing

8/8/2007

Date of Adoption

☐ ACTUAL 53A-3-404

6/19/2007

Last Date Budget Amended by Board

19 Nebo

Entity

MICHAEL HARRISON

8/20/2007

Prepared by

Date

MICHAEL.HARRISON@NEBO.EDU

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Tracy Olson
Signature of Business Administrator:

8-21-07

Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

8/21/2007

19 Nebo				
10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	15,531,229	16,281,114	-	17,570,345
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	127,718	195,000		190,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State	47,745	50,000		50,000
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	1,020,444	1,350,000		1,500,000
1700 Student Activities				
1900 Other Revenues From Local Sources	2,119,679	2,633,191		1,601,000
1910 Rentals	6,073	5,000		5,000
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	484,575			
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	19,337,463	20,614,305	-	20,916,345

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19 Nebo 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	45,274,544	50,339,304		53,126,374
3015	Necessary Existent Small Schools				
3020	Professional Staff	4,167,503	4,697,575		4,962,711
3025	Administrative Costs	36,480	38,672		40,224
Restricted Basic Programs					
3105	Special Education -- Add-On	6,202,601	7,239,350		7,246,992
3110	Special Education -- Self-Contained	1,285,731	1,430,098		1,616,208
3120	Extended Year Program -- Severely Disabled	56,810	41,652		44,372
3125	Special Education -- State Programs	107,877	119,082		
3155	Applied Technology -- Add-On	2,520,748	3,822,817		3,056,494
3160	Applied Technology -- Set-Aside				
3230	Class Size Reduction (State Funds)	3,527,673	3,836,093		4,093,790
TOTAL BASIC SCHOOL PROGRAM GENERATED		63,179,967	71,664,643	-	74,187,165
Other Minimum School Programs					
3211	Gifted and Talented	39,053	98,946		106,406
3212	Advanced Placement	38,330	47,192		45,753
3213	Concurrent Enrollment	215,333	374,308		486,605
3215	At-Risk -- Regular Program	321,986	626,901		296,424
3218	At-Risk -- Homeless and Minority	42,915	-		
3219	At-Risk -- MESA		81,160		50,000
3220	At-Risk -- Gang Prevention	60,467	75,239		70,000
3221	At-Risk -- Youth-in-Custody	852,875	1,602,332		1,500,000
3255	Quality Teaching Block Grant	2,774,125	3,008,149		3,524,844
3260	Local Discretionary Block Grant	1,027,309	997,507		1,000,868
3270	Interventions for Student Success Block Grant	615,335	744,796		719,517
3405	Social Security and Retirement	12,982,763	14,950,930		15,670,957
3415	Pupil Transportation	3,484,661	3,214,139		3,935,596
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	595,065	1,132,242		876,130
3521	Electronic High School				
3555	Voted Leeway	1,834,687	2,574,916		3,145,575
3560	Board Leeway	611,563	858,306		1,048,525
3805	K-3 Reading Achievement				
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		88,676,434	101,951,706	-	106,764,365
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		88,676,434	101,951,706	-	106,764,365
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	1,193,213	2,086,696		6,796,271
3710	Driver Education (Behind-the-Wheel)	160,520	200,000		200,000
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	276,768	329,553		321,998
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		90,306,936	104,667,955	-	114,082,634

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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19 Nebo 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	353,962	222,189		191,595
4500 Restricted Federal Through State	4,422,268	4,588,512		4,020,000
4520 Programs for the Disabled (IDEA)	4,190,728	4,095,014		4,000,000
4530 Applied Technology Education	309,244	275,682		275,000
4800 Other Restricted Federal Through State				
4700 Federal Received Through Other Agencies	132,004	299,494		250,000
4800 No Child Left Behind (NCLB)				
4810 Federal Forest Service (in Lieu of Tax)	14,058	13,855		15,000
TOTAL REVENUES FROM FEDERAL SOURCES	9,422,264	9,494,746	-	8,761,595
TOTAL REVENUES, 10 GENERAL FUND	119,066,662	134,577,006	-	143,750,574

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19 Nebo 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	45,776,206	49,617,481		54,606,941
132 Salaries - Substitute Teachers	855,470	816,521		802,500
161 Salaries - Teacher Aides and Paraprofessionals	5,028,467	5,240,865		5,592,755
100 Salaries - All Other	5,015	85,000		60,000
Total Salaries (100)	51,665,158	55,759,867	-	61,062,196
210 Retirement	7,373,217	7,915,230		8,416,784
220 Social Security	3,860,140	4,231,985		4,566,504
240 Insurance (Health/Dental/Life)	10,168,629	12,058,784		12,624,338
200 Other Benefits	302,877	306,997		317,140
Total Benefits (200)	21,704,863	24,512,996	-	25,924,766
300 Purchased Professional and Technical Services	223,471	248,000		229,000
400 Purchased Property Services				
500 Other Purchased Services	143,143	215,239		177,000
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State	159,131	120,000		170,000
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	302,274	335,239	-	347,000
600 Supplies	2,429,478	4,314,804		3,794,284
641 Textbooks	1,192,441	2,072,200		1,672,971
Total Supplies (600)	3,621,919	6,387,004	-	5,467,255
700 Property (Instructional Equipment)	2,570,623	2,672,822		4,793,154
800 Other Objects	(130,833)	3,679,015		664,587
810 Dues and Fees				
Total Other Objects (800)	(130,833)	3,679,015	-	664,587
TOTAL INSTRUCTION (1000)	79,957,475	93,594,943	-	98,487,958
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	1,524,519	1,787,332		1,942,903
143 Salaries - Health Services Personnel	932,099	1,415,000		1,367,500
144 Salaries - Psychological Personnel	806,897	832,500		940,700
152 Salaries - Secretarial and Clerical				
100 Salaries - All Other	286,220	309,358		407,992
Total Salaries (100)	3,549,735	4,344,190	-	4,659,095
210 Retirement	517,896	654,712		713,461
220 Social Security	283,968	312,596		373,679
240 Insurance (Health/Dental/Life)	693,526	638,528		669,004
200 Other Benefits	12,271	16,244		17,589
Total Benefits (200)	1,607,661	1,622,080	-	1,773,733
300 Purchased Professional and Technical Services	780,238	696,409		705,000
400 Purchased Property Services				
500 Other Purchased Services	17,106	15,447		11,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	17,106	15,447	-	11,000
600 Supplies	93,061	136,326		104,122
700 Property	22,867	33,053		17,500
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)	5,970,668	6,847,505	-	7,270,450

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19 Nebo		ACTUAL	FINAL	ACTUAL	ORIGINAL
10 GENERAL FUND		FY 2006	BUDGET	FY 2007	BUDGET
			FY 2007		FY 2008
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	537,560	487,000		519,500
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	321,544	400,000		425,000
152	Salaries - Secretarial and Clerical	20,687			
162	Salaries - Media Personnel - Noncertificated	287,020	250,000		280,000
100	Salaries - All Other	1,282,133	1,394,396		1,648,715
	Total Salaries (100)	2,448,944	2,531,396	-	2,873,215
210	Retirement	382,478	456,699		473,194
220	Social Security	180,295	214,642		236,152
240	Insurance (Health/Dental/Life)	357,237	417,507		472,000
200	Other Benefits	6,435	20,331		20,594
	Total Benefits (200)	926,445	1,109,179	-	1,201,940
300	Purchased Professional and Technical Services	377,689	608,920		416,750
400	Purchased Property Services				
500	Other Purchased Services	107,629	105,552		87,158
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	107,629	105,552	-	87,158
600	Supplies	133,119	137,949		107,375
644	Library Books	207,362	411,811		418,234
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	340,481	549,760	-	525,609
700	Property	104,070	8,000		10,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		4,305,258	4,912,807	-	5,114,672
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	121,672	145,000		151,000
115	Salaries - Supervisors and Directors	326,829	569,890		642,400
152	Salaries - Secretarial and Clerical	361,327	428,000		442,500
100	Salaries - All Other		2,100		2,100
	Total Salaries (100)	809,828	1,144,990	-	1,238,000
210	Retirement	79,911	94,212		101,866
220	Social Security	44,215	46,933		50,337
240	Insurance (Health/Dental/Life)	120,784	362,404		339,000
200	Other Benefits	(6,866)	3,800		3,900
	Total Benefits (200)	238,044	507,349	-	495,103
300	Purchased Professional and Technical Services	79,824	86,500		84,000
400	Purchased Property Services	6,605	7,500		7,500
500	Other Purchased Services	46,784	43,397		40,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	46,784	43,397	-	40,500
600	Supplies	38,274	24,000		23,500
700	Property		1,500		
800	Other Objects	(394,403)	(311,363)		(318,699)
810	Dues and Fees				
	Total Other Objects (800)	(394,403)	(311,363)	-	(318,699)
TOTAL DISTRICT ADMINISTRATION (2300)		824,756	1,503,873	-	1,569,904

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19 Nebo					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2006	BUDGET	FY 2007	BUDGET
			FY 2007		FY 2008
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	3,414,592	3,783,000		4,055,000
152	Salaries - Secretarial and Clerical	1,779,671	2,024,997		2,200,500
100	Salaries - All Other	4,794			
	Total Salaries (100)	5,199,057	5,807,997	-	6,255,500
210	Retirement	704,807	784,182		825,228
220	Social Security	371,090	416,512		475,486
240	Insurance (Health/Dental/Life)	844,032	867,000		885,000
200	Other Benefits	12,678	27,650		27,550
	Total Benefits (200)	1,932,607	2,095,344	-	2,213,264
300	Purchased Professional and Technical Services	2,130	5,000		5,000
400	Purchased Property Services	32,539	34,637		28,645
500	Other Purchased Services	11,249	81,237		26,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	11,249	81,237	-	26,500
600	Supplies	68			
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		7,177,660	8,024,215	-	8,528,909
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	1,735,230	1,984,500		2,100,500
210	Retirement	262,547	329,281		350,242
220	Social Security	134,649	160,459		170,442
240	Insurance (Health/Dental/Life)	277,978	322,000		349,000
200	Other Benefits	4,947	10,400		11,175
	Total Benefits (200)	680,121	822,140	-	880,859
300	Purchased Professional and Technical Services	113,198	74,552		70,500
400	Purchased Property Services				
500	Other Purchased Services	38,484	41,500		42,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	38,484	41,500	-	42,500
600	Supplies	388,523	369,991		352,222
700	Property	57,443	20,000		70,000
800	Other Objects		50,000		50,000
810	Dues and Fees				
	Total Other Objects (800)	-	50,000	-	50,000
TOTAL CENTRAL (2500)		3,012,999	3,362,683	-	3,566,581
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	4,662,931	5,193,106		5,621,850
100	Salaries - All Other				
	Total Salaries (100)	4,662,931	5,193,106	-	5,621,850
210	Retirement	634,385	658,012		702,940
220	Social Security	377,064	419,029		405,018
240	Insurance (Health/Dental/Life)	801,072	997,248		1,033,000
200	Other Benefits	114,418	107,800		112,450
	Total Benefits (200)	1,926,939	2,182,089	-	2,253,408
300	Purchased Professional and Technical Services	15,948	13,500		15,500
400	Purchased Property Services	3,971,820	4,385,755		4,685,645
500	Other Purchased Services	692,083	804,400		868,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	692,083	804,400	-	868,500
600	Supplies	764,602	821,811		902,395
700	Property	581,970	565,000		265,000
800	Other Objects		1,000		
810	Dues and Fees				
	Total Other Objects (800)	-	1,000	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		12,616,293	13,966,661	-	14,612,298

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19 Nebo 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	201,476	225,000		240,000
171	Salaries - Supervisors	105,327	85,000		80,000
172	Salaries - Bus Drivers	1,728,820	1,910,000		2,024,000
173	Salaries - Mechanics and Other Garage Employees	311,136	347,500		372,500
174	Salaries - Other (Trainers, etc.)	329,914	385,000		420,000
	Total Salaries (100)	2,676,673	2,952,500	-	3,136,500
210	Retirement	326,281	383,864		408,720
220	Social Security	205,258	223,919		239,942
240	Insurance (Health / Accident / Life)	350,522	365,000		380,000
200	Other Benefits	99,692	109,100		110,050
	Total Benefits (200)	981,763	1,081,883	-	1,138,712
400	Purchased Property Services	25,112	33,500		33,500
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial	197,428	218,864		280,000
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence	34,271	25,000		25,000
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	14,923	20,000		20,000
522	Liability Insurance				
530	Communications (Telephone and Other)	6,882	15,000		15,000
580	Travel / Per Diem	5,869	7,500		7,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	259,373	286,364	-	347,500
624	Motor Fuel	496,466	585,000		615,000
625	Natural Gas				
626	Electricity	37,762	40,000		40,000
600	Other Supplies	354,573	344,500		359,500
	Total Supplies (600)	888,801	969,500	-	1,014,500
730	Equipment	5,327	12,500		15,000
732	School Buses				
	Total Property (700)	5,327	12,500	-	15,000
890	Miscellaneous Expenditures	863			
891	Training	95,800	30,000		20,000
	Total Other Objects (800)	96,663	30,000	-	20,000
TOTAL STUDENT TRANSPORTATION (2700)		4,933,702	5,366,247	-	5,705,712

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19 Nebo 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2900 OTHER SUPPORT SERVICES					
100	Salaries	123,433	115,000		125,000
210	Retirement	15,459	18,078		19,650
220	Social Security	8,244	8,798		9,563
240	Insurance (Health / Accident / Life)	21,834	20,000		22,500
200	Other Benefits	309	300		300
	Total Benefits (200)	45,846	47,176	-	52,013
300	Purchased Professional and Technical Services	4,515.00	500.00		500
400	Purchased Property Services				
500	Other Purchased Services	2,521.00	3,100.00		2,100
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	2,521.00	3,100.00	-	2,100
600	Supplies	1,737.00	17,499.00		16,501
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)		178,052	183,275	-	196,114
TOTAL SUPPORT SERVICES (2000)		39,019,378	44,167,266	-	46,564,640
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		118,976,853	137,762,209	-	145,052,598

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds	2,583,824	2,969,054		750,000
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		2,583,824	2,969,054	-	750,000

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19 Nebo				
10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	19,337,463	20,514,305	-	20,916,345
3000 Total State	90,308,935	104,567,955	-	114,082,634
4000 Total Federal	9,422,264	9,494,746	-	8,751,595
TOTAL REVENUES	119,068,662	134,577,006	-	143,750,574
EXPENDITURES BY OBJECT				
100 Salaries	72,870,989	79,833,546	-	87,071,856
200 Employee Benefits	29,944,279	33,980,236	-	35,933,798
300 Purchased Professional and Technical Services	1,596,813	1,733,381	-	1,526,250
400 Purchased Property Services	4,036,076	4,461,392	-	4,755,290
500 Other Purchased Services	1,477,503	1,716,236	-	1,772,758
600 Supplies	6,137,466	9,275,891	-	8,406,104
700 Property	3,342,300	3,312,875	-	5,170,654
800 Other Objects	(428,573)	3,448,652	-	415,888
TOTAL EXPENDITURES	118,976,863	137,762,209	-	145,062,598
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	89,809	(3,185,203)	-	(1,302,024)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	2,583,824	2,969,054	-	750,000
NET CHANGE IN FUND BALANCE	2,673,633	(216,149)	-	(552,024)
FUND BALANCE - BEGINNING (From Prior Year)	8,437,551	11,111,184	11,111,184	10,895,035
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	11,111,184	10,895,035	11,111,184	10,343,011

Explanation (5900 and Adjustment to Beginning Fund Balance)				

19 Nebo				
21 STUDENT ACTIVITY FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2006	BUDGET	FY 2007	BUDGET
		FY 2007		FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1310	Tuition from Pupils or Parents			
1320	Tuition from Other LEAs Within the State			
1330	Tuition from Other LEAs Outside the State			
1400	Transportation Fees			
1500	Earnings on Investments			
1740	Student Fees			
1750	School Vending			
1800	Community Services Activities			
1900	Other Revenues From Local Sources		4,500,000	
1940	Textbooks (Sales and Rentals)			
TOTAL REVENUES FROM, LOCAL SOURCES		-	4,500,000	-
3000 REVENUES FROM STATE SOURCES				
3851	Teacher Supply			
3520	School Trust Land			
3405	Social Security and Retirement			
3900	Revenues from Other State Agencies			
TOTAL REVENUES FROM STATE SOURCES		-	-	-
4000 REVENUES FROM FEDERAL SOURCES				
4900	Other Revenues From Federal Sources			
TOTAL REVENUES FROM FEDERAL SOURCES		-	-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND		-	4,500,000	-

EXPENDITURES

1000 INSTRUCTIONAL				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
Total Benefits (200)		-	-	-
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies		4,000,000	
700	Property		500,000	
800	Other Objects			
810	Dues and Fees			
Total Other Objects (800)		-	-	-
TOTAL OTHER SERVICES (1000)		-	4,500,000	-
2000 SUPPORT SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
Total Benefits (200)		-	-	-
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
800	Other Objects			
810	Dues and Fees			
Total Other Objects (800)		-	-	-
TOTAL SUPPORT SERVICES (2000)		-	-	-
3300 COMMUNITY SERVICES				
100	Salaries			
210	Retirement			

220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
	TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		-	4,500,000	-	-

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
	TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE					
1000	Total Local	-	4,500,000	-	-
3000	Total State	-	-	-	-
4000	Total Federal	-	-	-	-
	TOTAL REVENUES	-	4,500,000	-	-
EXPENDITURES BY OBJECT					
100	Salaries	-	-	-	-
200	Employee Benefits	-	-	-	-
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	-	-	-	-
600	Supplies	-	4,000,000	-	-
700	Property	-	500,000	-	-
800	Other Objects	-	-	-	-
	TOTAL EXPENDITURES	-	4,500,000	-	-
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
	OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
	NET CHANGE IN FUND BALANCE	-	-	-	-
	FUND BALANCE - BEGINNING (From Prior Year)				
	Adjustment to Beginning Fund Balance (Add Explanation)				
	FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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TOTAL FUND BALANCES	435,644	-
TOTAL LIABILITIES AND FUND BALANCES	1,266,553	-

19 Nebo	ACTUAL	FINAL	ACTUAL	ORIGINAL
23 NON K-12 PROGRAMS FUND	FY 2006	BUDGET	FY 2007	BUDGET
		FY 2007		FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100	Property Taxes	791,345	843,869	-
1200	Local Governmental Units Other Than LEAs			922,430
1310	Tuition from Pupils or Parents	186,888	185,000	215,000
1320	Tuition from Other LEAs Within the State			
1330	Tuition from Other LEAs Outside the State			
1400	Transportation Fees			
1500	Earnings on Investments	2,777	30,000	25,000
1800	Community Services Activities			
1900	Other Revenues From Local Sources	269,395	228,219	
1940	Textbooks (Sales and Rentals)			
TOTAL REVENUES FROM, LOCAL SOURCES		1,250,405	1,287,088	-
3000 REVENUES FROM STATE SOURCES				
3115	Preschool-Handicapped	1,118,331	1,244,257	1,441,638
3209	Adult High School			
3210	Adult Basic Skills	162,515	201,771	161,628
3405	Social Security and Retirement	204,483	236,836	274,146
3900	Revenues from Other State Agencies			
TOTAL REVENUES FROM STATE SOURCES		1,485,329	1,682,864	-
4000 REVENUES FROM FEDERAL SOURCES				
4522	Preschool	150,125	148,538	150,000
4580	Adult Education	23,835	109,386	55,000
4900	Other Revenues From Federal Sources			
TOTAL REVENUES FROM FEDERAL SOURCES		173,960	257,924	-
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND		2,909,694	3,227,876	-

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19 Nebo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	1,620,111	1,884,766		2,026,148
210 Retirement	203,393	283,408		281,442
220 Social Security	119,255	146,097		155,000
240 Insurance (Health/Dental/Life)	198,931	295,525		290,474
200 Other Benefits	4,434	7,731		6,884
Total Benefits (200)	526,013	732,761	-	733,800
300 Purchased Professional and Technical Services	31,094	18,000		8,000
400 Purchased Property Services				
500 Other Purchased Services	8,814	21,600		21,500
600 Supplies	88,804	168,329		189,482
700 Property	98,696	137,295		147,500
800 Other Objects	28,196	35,976		51,603
810 Dues and Fees				
Total Other Objects (800)	28,196	35,976	-	51,603
TOTAL OTHER SERVICES (3200)	2,401,728	2,998,727	-	3,178,033
3300 COMMUNITY SERVICES				
100 Salaries	355,232	378,000		228,750
210 Retirement	43,348	54,234		35,000
220 Social Security	26,072	28,917		17,499
240 Insurance (Health/Dental/Life)	52,795	75,000		23,000
200 Other Benefits	864	2,050		600
Total Benefits (200)	123,079	160,201	-	76,099
300 Purchased Professional and Technical Services	2,976			
400 Purchased Property Services				
500 Other Purchased Services	37,186	25,000		5,000
600 Supplies	248	4,998		5,001
700 Property	17,013	2,500		
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	536,734	570,699	-	314,860
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	2,937,462	3,569,426	-	3,492,893

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	40,220	346,740		350,000
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	40,220	346,740	-	360,000

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19 Nebo				
23 NON K-12 PROGRAMS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2006	BUDGET	FY 2007	BUDGET
		FY 2007		FY 2008

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE					
1000	Total Local	1,250,405	1,287,088	-	1,162,430
3000	Total State	1,485,329	1,682,664	-	1,877,412
4000	Total Federal	173,960	257,924	-	205,000
TOTAL REVENUES		2,909,694	3,227,876	-	3,244,842
EXPENDITURES BY OBJECT					
100	Salaries	1,975,343	2,262,766	-	2,254,898
200	Employee Benefits	649,092	892,962	-	809,899
300	Purchased Professional and Technical Services	34,070	18,000	-	8,000
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	46,000	46,600	-	26,500
600	Supplies	89,052	173,327	-	194,483
700	Property	115,709	139,795	-	147,500
800	Other Objects	28,196	35,976	-	51,603
TOTAL EXPENDITURES		2,937,462	3,569,426	-	3,492,883
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(27,768)	(341,550)	-	(248,041)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		40,220	346,740	-	350,000
NET CHANGE IN FUND BALANCE		12,452	5,190	-	101,959
FUND BALANCE - BEGINNING (From Prior Year)		423,192	435,644	435,644	440,834
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		435,644	440,834	435,644	542,793

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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19 Nebo				
31 DEBT SERVICE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2006	BUDGET	FY 2007	BUDGET
		FY 2007		FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	16,561,716	19,247,287	-	21,039,121
1500 Earnings on Investments	99,273	350,000		350,000
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	16,660,989	19,597,287	-	21,389,121
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	16,660,989	19,597,287	-	21,389,121

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	6,704,053	7,528,859		8,769,361
840 Redemption of Principal	8,740,000	12,015,000		13,905,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	9,450	20,000		20,000
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	15,453,503	19,563,859	0	22,694,361

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	16,660,989	19,597,287	-	21,389,121
3000 Total State	-	-	-	-
TOTAL REVENUES	16,660,989	19,597,287	-	21,389,121
EXPENDITURES BY OBJECT				
800 Other Objects	15,453,503	19,563,859	-	22,694,361
TOTAL EXPENDITURES	15,453,503	19,563,859	-	22,694,361
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,207,486	33,428	-	(1,305,240)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	1,207,486	33,428	-	(1,305,240)
FUND BALANCE - BEGINNING (From Prior Year)	1,705,487	2,912,973	2,912,973	2,946,401
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	2,912,973	2,946,401	2,912,973	1,641,161

Explanation (5900 and Adjustment to Beginning Fund Balance)

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TOTAL LIABILITIES AND FUND BALANCES	26,188,678			
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19 Nebo				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	7,130,799	7,569,556	0	8,274,245
1500 Earnings on Investments	1,566,362	1,200,000		1,200,000
1900 Other Revenues From Local Sources	241,395	204,999		
TOTAL REVENUES, LOCAL SOURCES	8,938,556	8,974,555	0	9,474,245
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues	71,116	237,517		79,141
3650 Capital Outlay Foundation	4,564,829	4,891,897		5,000,000
TOTAL REVENUES, STATE SOURCES	4,635,945	5,129,414	0	5,079,141
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	13,574,501	14,103,969	0	14,553,386

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19 Nebo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks	292,668	660,911		30,000
Total Supplies (600)	292,668	660,911	0	30,000
730 Equipment	563,744	790,126		438,651
TOTAL INSTRUCTION (1000)	856,412	1,451,037	0	468,651
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment	185,160	210,000		210,000
TOTAL EXPENDITURES CENTRAL (2500)	185,160	210,000	0	210,000
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment	225			
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	225	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment	17,179			
732 School Buses	881,115	1,000,000		1,000,000
Total Property (700)	898,294	1,000,000	0	1,000,000
TOTAL STUDENT TRANSPORTATION (2700)	898,294	1,000,000	0	1,000,000
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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19 Nebo					
32 CAPITAL PROJECTS FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2006	BUDGET	FY 2007	BUDGET
			FY 2007		FY 2008
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		0	0	0	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		1,940,091	2,661,037	0	1,678,651
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries	204,612	230,000		245,000
210	Retirement	30,446	36,156		38,514
220	Social Security	14,782	17,595		18,743
240	Insurance (Health/Dental/Life)	32,041	45,000		50,000
200	Other Benefits	486	5,525		5,600
	Total Benefits (200)	77,765	104,276	0	112,857
300	Purchased Professional and Technical Services	130,141	90,896		
400	Purchased Property Services	380,708	10,000		
460	Construction and Remodeling	44,737,811	45,465,525		43,236,879
	Total Property (400)	45,118,619	45,475,625	0	43,236,879
500	Other Purchased Services	24,132	5,000		
600	Supplies - New Buildings		10,000		
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	10,000	0	0
710	Land and Improvements	2,704,926	2,454,350		5,149,999
720	Buildings				
731	Machinery				
732	School Buses				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles	147,434	100,000		130,000
739	Other Equipment	1,194,377	0		
	Total Property (700)	4,046,737	2,554,350	0	5,279,999
800	Other Objects		125,000		150,000
830	Interest	2,835			
840	Redemption of Principal				
	Total Other Objects (800)	2,835	125,000	0	150,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		49,604,731	48,595,047	0	49,024,735
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		51,544,822	51,256,084	0	50,703,386

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19 Nebo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued		30,589,879		35,000,000
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds	(2,624,044)	(3,315,794)		(1,100,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	186,582	1,000,000		1,250,000
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(2,437,462)	28,274,085	-	35,150,000

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	8,938,556	8,974,555	-	9,474,245
3000 Total State	4,635,945	5,129,414	-	5,079,141
4000 Total Federal	-	-	-	-
TOTAL REVENUES	13,574,501	14,103,969	-	14,553,386
EXPENDITURES BY OBJECT				
100 Salaries	204,612	230,000	-	245,000
200 Employee Benefits	77,755	104,276	-	112,857
300 Purchased Professional and Technical Services	130,141	90,896	-	-
400 Purchased Property Services	45,118,519	45,475,525	-	43,236,879
500 Other Purchased Services	24,132	5,000	-	-
600 Supplies	292,668	670,911	-	30,000
700 Property	5,694,160	4,554,476	-	6,928,650
800 Other Objects	2,835	125,000	-	150,000
TOTAL EXPENDITURES	51,544,822	51,256,084	-	50,703,386
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(37,970,321)	(37,152,116)	-	(36,150,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(2,437,462)	28,274,085	-	35,150,000
NET CHANGE IN FUND BALANCE	(40,407,783)	(8,878,030)	-	(1,000,000)
FUND BALANCE - BEGINNING (From Prior Year)	52,285,813	11,878,030	11,878,030	3,000,000
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	11,878,030	3,000,000	11,878,030	2,000,000

Explanation (5900 and Adjustment to Beginning Fund Balance)

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19 Nebo					
49 or 51 FOOD SERVICE FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
1620	Sales to Adults	148,966	150,000		155,000
1690	Other Revenues From Local Sources	34,176	25,000		25,000
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES		2,567,541	3,130,000	0	3,230,000
3000 REVENUES FROM STATE SOURCES					
3700	Miscellaneous State Revenues				
3770	School Lunch	928,811	1,000,000		1,035,000
TOTAL REVENUES, STATE SOURCES		928,811	1,000,000	0	1,035,000
4000 REVENUES FROM FEDERAL SOURCES					
4571	Lunch Reimbursement	518,128	550,000		565,000
4572	Lunch Reimbursement (Free and Reduced Meals)	1,856,333	1,950,000		2,000,000
4573	Special Milk Reimbursement				
4574	Breakfast Reimbursement	471,843	500,000		525,000
4575	Child and Adult Care Food Program				
4578	NET (Nutritional Education and Training Program)				
4579	Other Child Nutrition Program Revenue				
4970	Donated Commodities	396,597	500,000		525,000
TOTAL REVENUES, FEDERAL SOURCES		3,242,901	3,500,000	0	3,615,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND		6,729,253	7,630,000	0	7,880,000

EXPENSES/EXPENDITURES

3100 FOOD SERVICES					
100	Salaries	2,117,258	2,378,672		2,524,500
210	Retirement	272,916	330,000		350,000
220	Social Security	146,419	180,731		191,594
240	Insurance (Health/Dental/Life)	389,217	465,372		490,000
200	Other Benefits	45,384	53,750		55,000
	Total Benefits (200)	853,936	1,029,853	0	1,086,594
300	Purchased Professional and Technical Services	17,600	30,000		30,000
400	Purchased Property Services	239,079	195,000		215,000
500	Other Purchased Services	113,211	126,500		126,500
600	Non-Food Supplies	263,030	335,000		365,000
630	Food	2,797,977	3,205,000		3,385,000
	Total Supplies (600)	3,061,007	3,540,000	0	3,750,000
700	Property	285,348	80,000		50,000
780	Depreciation - Enterprise Funds				
	Total Property (700)	285,348	80,000	0	50,000
800	Other Objects	366,228	300,000		300,000
810	Dues and Fees				
	Total Other Objects (800)	366,228	300,000	0	300,000
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND		7,053,667	7,680,025	0	8,082,594

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-

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19 Nebo				
49 or 51 FOOD SERVICE FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	2,557,541	3,130,000	-	3,230,000
3000 Total State	928,811	1,000,000	-	1,035,000
4000 Total Federal	3,242,901	3,500,000	-	3,615,000
TOTAL REVENUES	6,729,253	7,630,000	-	7,880,000
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	2,117,258	2,378,672	-	2,524,500
200 Employee Benefits	853,936	1,029,853	-	1,086,594
300 Purchased Professional and Technical Services	17,600	30,000	-	30,000
400 Purchased Property Services	239,079	195,000	-	215,000
500 Other Purchased Services	113,211	126,500	-	126,500
600 Supplies	3,061,007	3,540,000	-	3,750,000
700 Property	285,348	80,000	-	50,000
800 Other Objects	366,228	300,000	-	300,000
TOTAL EXPENSES/EXPENDITURES	7,063,867	7,680,025	-	8,082,694
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	(324,414)	(50,025)	-	(202,594)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	(324,414)	(50,025)	-	(202,594)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	1,161,584	837,170	837,170	787,145
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	837,170	787,145	837,170	584,551

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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19 Nebo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS				
BALANCE SHEET		Balances at June 30, 2006		Balances at June 30, 2007
9100 ASSETS				
8110	Cash in Banks and On Hand	-		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due from Other Funds			
8140	Inventories			
8150	Prepaid Expenditures / Expenses			
8190	Other Current Assets	-		-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
TOTAL ASSETS		-		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Current Liabilities	-		-
9600	Long-term Liabilities - Enterprise Funds			
TOTAL LIABILITIES		-		-
9800 NET ASSETS / FUND BALANCES				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories			
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	-		-
TOTAL NET ASSETS / FUND BALANCES		-		-
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		-		-

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19 Nebo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	0	0	0	0

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19 Nebo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	TOTAL INSTRUCTION (1000)	0	0	0
2000 SUPPORT SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	TOTAL SUPPORT SERVICES (2000)	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0
	TOTAL EXPENDITURES, OTHER FUNDS	0	0	0

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19 Nebo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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19 Nebo SUMMARY - ALL FUNDS		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
REVENUES BY SOURCE					
1000	Total Local	48,744,954	58,003,235	-	56,172,141
3000	Total State	97,357,020	112,380,233	-	122,074,187
4000	Total Federal	12,839,125	13,252,670	-	12,571,595
TOTAL REVENUES		168,941,099	183,636,138	-	190,817,923
EXPENDITURES BY OBJECT					
100	Salaries	77,168,202	84,704,984	-	92,096,254
200	Employee Benefits	31,525,062	36,007,327	-	37,943,148
300	Purchased Professional and Technical Services	1,778,624	1,872,277	-	1,564,250
400	Purchased Property Services	49,393,674	50,131,917	-	48,207,169
500	Other Purchased Services	1,660,846	1,894,336	-	1,925,758
600	Supplies	9,580,193	17,660,129	-	12,380,587
700	Property	9,437,517	8,587,146	-	12,296,804
800	Other Objects	15,422,189	23,473,487	-	23,611,852
TOTAL EXPENDITURES		195,966,307	224,331,603	-	230,025,822
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(37,025,208)	(40,695,465)	-	(39,207,899)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		186,682	31,689,879	-	36,260,000
NET CHANGE IN FUND BALANCE		(36,838,626)	(9,105,586)	-	(2,967,899)
FUND BALANCE - BEGINNING (From Prior Year)		64,013,627	27,176,001	27,176,001	18,069,415
Adjustments to Beginning Fund Balance		-	-	-	-
FUND BALANCE - ENDING		27,175,001	18,069,415	27,176,001	15,111,516

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19 Nebo

Detail Schedule of Property Tax

	2005-2006		2006-2007			2007-2008	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001720	6,151,952	.001515	6,230,605		.001311	6,467,890
Voted Leeway (53A-17a-133)	.001200	4,292,080	.001101	4,527,985		.001200	5,920,266
Board Leeway (53A-17a-134) (Class Size Reduction)	.000400	1,430,687	.000367	1,509,328		.000400	1,973,422
Board Leeway (53A-17a-151) (Reading Program)	.000121	432,783	.000121	497,626		.000121	596,960
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000078	278,984	.000072	296,108		.000062	305,880
Tort Liability (63-30-27)	.000053	189,566	.000046	189,180		.000040	197,342
Redemptions - Basic Levy		519,905		642,097			587,828
Redemptions - Voted Leeway		294,283		375,637			412,270
Redemptions - Special Transportation		19,129		24,565			21,301
Redemptions - Tort Liability		12,998		15,694			13,742
Redemptions - Reading Levy		29,674		41,283			41,571
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		1,810,290		1,127,918			194,193
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		41,035		43,151			36,498
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		27,883		27,569			23,547
Vehicle Fees in Lieu of Tax - Voted Leeway				659,850			706,406
Vehicle Fees in Lieu of Tax - Reading				72,518			71,229
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003572	15,531,229	.003222	16,281,114	0	.003134	17,570,345
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000182	650,962	.000167	686,806		.000144	710,432
Vehicle Fees in Lieu of Tax (59-2-405)		95,749		100,086			84,769
Tax Sales and Redemptions & Other	xxx	44,634	xxx	56,977		xxx	127,229
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000182	791,345	.000167	843,869	0	.000144	922,430
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.003809	13,623,713	.003809	15,664,934		.003582	17,671,993
Vehicle Fees in Lieu of Tax (59-2-405)		2,003,890		2,282,806			2,108,621
Tax Sales and Redemptions & Other	xxx	934,113	xxx	1,299,547		xxx	1,258,507
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.003809	16,561,716	.003809	19,247,287	0	.003582	21,039,121
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)	.000573	2,049,458	.000526	2,163,233		.000453	2,234,900
10% of Basic (53A-17a-145)	.001067	3,816,356	.000972	3,997,458		.000837	4,129,385
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		301,452		315,242			266,668
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		561,342		582,538			492,718
Tax Sales and Redemptions Cap Foundation	xxx	140,522	xxx	179,460		xxx	155,632
Tax Sales and Redemptions 10% of Basic		261,669		331,625			994,942
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001840	7,130,799	.001498	7,569,556	0	.001290	8,274,245
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.009203	40,015,089	.008696	43,941,826	0	.008150	47,806,141